

Attachment B

San Luis Obispo County Pension Trust

2016 Actuarial Valuation - Total ARC change by Class

As of: 6/21/16

		2015 Rate	2016 Rate	Change	2016 Rates at	Change
		Total	Total	Total	Total	Total
		Charged	ARC	ARC	ARC	ARC
		(3)	(4)	(5)	(6)	(7)
Bargaining Unit	BU		per GRS (note e)		per GRS (note e)	
COMBINED						
ALL CATEGORIES						
Full year 2015 Average (plus 1.02% increase effective Dec 2015)		34.05%	38.90%	4.85%	39.22%	5.17%
AVERAGE BY CLASS						
All Miscellaneous		32.63%	37.14%	4.51%	37.44%	4.81%
All Probation		33.85%	38.57%	4.72%	38.89%	5.04%
All Safety		42.61%	49.32%	6.71%	49.72%	7.11%

2016 Valuation page 4 & I

e) Total rate in column 5 from January 1, 2016 actuarial valuation composed of a blended ER appropriation plus a distinct EE rate based on the individual normal cost of each member